IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI PRINCIPAL BENCH, COURT NO. IV

Appeal No. C/53525/2015-CU(DB)

[Arising out of Order-in-Original No. CC/A/CUS/EXP/942/2015 dated 13.07.2015, by the Commissioner of Customs, Central Excise & Service Tax (Appeals), New Delhi].

C.C.E. New Delhi **....Applicants**

Vs.

M/s. Micro Yarn Flock Pvt. Ltd. **....Respondent**

Appearance:

Shri K. Poddar, DR for the Appellant
None present for the Respondent

CORAM:
Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Shri V. Padmanabhan, Member (Technical)

Date of Hearing: 27.03.2017

FINAL ORDER NO. 52653/2017-CU(DB)

Per Archana Wadhwa:

Being aggrieved with the order passed by Commissioner of Customs (A) vide which he has remanded the matter to the Original Adjudicating Authority for examining the EODC certificate produced by the respondent, Revenue has filed the present appeal.

2. Revenue's grievance is that such EODC certificate were not placed before the Adjudicating authority and secondly Commissioner (A) has no powers to remand the matter.

3. As regards the first issue, once the assessee procures the EODC certificate, may be at the appeal stage, the same are

required to be taken note of as a proof of the export of the goods. As such we find no infirmity in the order of Commissioner in remanding the matter to the Original Adjudicating Authority for verification of the said EODC certificate.

4. As regards the legal issue as to whether the Commissioner (A) has powers to remand the matter or not, we are of the view that in as much as the Tribunal has admittedly powers to remand, we remand the matter to the Original Adjudicating Authority for doing the needful.

5. In view of the above, Revenue's appeal is dismissed.

[Dictated and pronounced in the open Court]

(V. Padmanabhan) **Member (Technical)**	**(Archana Wadhwa)** **Member (Judicial)**

Bhanu